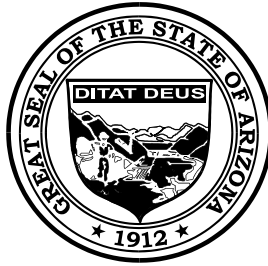


Arizona  
Department of Education

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Office of the  
Auditor General

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## USFRCS MEMORANDUM NO. 62

**TO:** Arizona Charter School Administrators

**FROM:** Magdalene D. Haggerty, Office of the Auditor General  
Vicki G. Salazar, Arizona Department of Education

**DATE:** October 4, 2005

**SUBJECT:** Mileage Reimbursement Rate (Amends USFRCS Memorandum No. 56)

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Arizona Revised Statutes §38-623 requires the Arizona Department of Administration (ADOA) to set mileage reimbursement rates for state travel.

Effective September 28, 2005, ADOA has increased the mileage reimbursement rate for privately owned motor vehicles to 40.5 cents per mile.

The reimbursement rate that charter schools use should not exceed the rate approved by ADOA. If the school chooses to reimburse mileage expenses in excess of the rate set by ADOA, it is required to include amounts in excess of the Internal Revenue Service limits in the employee's income on Form W-2.

The other reimbursement rates specified in USFRCS Memorandum No. 56 have not changed.

If you have questions, please contact the Office of the Auditor General, Accounting Services Division at (602) 553-0333, or the Arizona Department of Education, School Finance Operations Unit at (602) 542-5695.

MDH/VGS/ms